

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re:	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
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CERTIFICATE OF SERVICE

I, Rosalia Romero, do hereby certify hereby under penalty of perjury that on May 22, 2007, I caused the following pleading:

Response of Liquidity Solutions, Inc., as Assignee, to Debtors' Thirteenth Omnibus Objection (Substantive) Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 to Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected on Debtors' Books and Records, (C) Protective Insurance Claims, (D) Insurance Claims Not Reflected on Debtors' Books and Records, (E) Untimely Claims and Untimely Tax Claims, and (F) Claims Subject to Modification and Reclamation Agreement

to be served via Federal Express overnight delivery on the following persons: (i) the debtors in the above-captioned cases (the "Debtors"), Delphi Corporation, Attn: General Counsel, 5725 Delphi Drive, Troy, Michigan 48908; (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, Attn: John Wm. Butler, Jr., Esq., John K. Lyons, Esq. and Joseph N. Wharton, Esq., 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606; and (iii) Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004.

Dated: Hackensack, New Jersey
May 22, 2007


Rosalia Romero